

fined, in addition to other penalties, not less than one thousand dollars (\$1,000.00) and/or imprisoned in the discretion of the court.

Subdivisions
may tax.

(d). Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Plumbers, heating
contractors, etc.

SEC. 155. *Plumbers, heating contractors, and electricians.*

Businesses
enumerated.

Every person, firm, or corporation engaged in the business of a plumber, installing plumbing fixtures, piping or equipment, steam or gas fitter, or installing hot-air heating systems, or installing electrical equipment or offering to perform such services, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such license the following tax based on population:

Tax graduated
according to
population.

Municipalities of less than two thousand population	\$10.00
Municipalities of more than two thousand and less than five thousand population	15.00
Municipalities of more than five thousand and less than ten thousand population	20.00
Municipalities of more than ten thousand and less than twenty thousand population	25.00
Municipalities of more than twenty thousand and less than thirty thousand population	30.00
Municipalities of more than thirty thousand and less than forty thousand population	35.00
Municipalities of more than forty thousand and less than fifty thousand population	40.00
Municipalities of more than fifty thousand population	50.00

Small business
at $\frac{1}{2}$ tax.

Provided, that when a licensed plumber employs only one additional person the tax shall be one-half.

Licensees in this
section not liable
under section 122.

Provided, that any person, firm, or corporation engaged exclusively in the business enumerated in and licensed under this section shall not be liable for the tax provided in Section 122 of this act. All plumbing inspectors in cities or towns shall make a monthly report to the Commissioner of Revenue of all installation or repair permits issued for plumbing or heating.

Reports of
inspectors to
Commissioner.

No county tax.

(a). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Cities and towns
may tax.

Trading stamps.

SEC. 156. *Trading stamps.*

Defined.

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices